

**DECLARATION FOR PATENT APPLICATION**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter that is claimed and for which a patent is sought on the invention entitled:

**AUTOMATED INTERNATIONAL TAX PLANNING METHOD AND SYSTEM**

the specification of which (check one) X is attached hereto or \_\_\_\_\_ as filed on \_\_\_\_\_ as Application No. \_\_\_\_\_ and was amended on \_\_\_\_\_ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose all information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, U.S.C. 119(a)-(d) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below any foreign application for patent or inventor's certificate, or of any PCT international application having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)

Priority Claimed  
Yes No

Number	Country	Day/Month/Year Filed
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I hereby claim the benefit under 35 U.S.C. 119(e) of any United States Provisional Application(s) listed below.

Prior Provisional Application(s)

Priority Claimed  
Yes No

Number	Country	Day/Month/Year Filed
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I hereby claim the benefit under Title 35, U.S.C. 120 of any United States application(s), or 365(c) of any PCT international application designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application in the manner provided by the first paragraph of Title 35 U.S.C. 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, C.F.R. 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

Prior Application(s)

Priority Claimed  
Yes No

Number	Country	Day/Month/Year Filed
<div style="border-top: 1px solid black; height: 10px; width: 100%;"></div>		

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first joint inventor: Gratian A. Joseph

Inventor's signature: \_\_\_\_\_

Date

Residence: Pacifica, CA

Citizenship: Sri Lanka

Post Office Address: 217 Sunset Court, Pacifica, CA 94044

Full name of second joint inventor: Donald D. Chung

Inventor's signature: \_\_\_\_\_

Date

Residence: San Mateo, CA

Citizenship: US

Post Office Address: 321 N. San Mateo Drive #109, San Mateo, CA 94401

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of	)	Group Art Unit: Not yet assigned
	)	
Gratian A. Joseph and Donald D. Chung	)	Examiner: Not yet assigned
	)	
Application No.: Not yet assigned	)	<b>POWER OF ATTORNEY BY</b>
	)	<b>ASSIGNEE</b>
Filing Date: Herewith	)	
	)	
For: AUTOMATED INTERNATIONAL TAX	)	
PLANNING METHOD AND SYSTEM	)	
	)	
_____	)	

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

GLOBAL CROSS BORDER SERVICES LIMITED, assignee of the above-identified application, by assignment dated \_\_\_\_\_, 2004, hereby appoints the members of the firm of DERGOSITS & NOAH LLP, a firm composed of Michael E. Dergosits (Reg. No. 31,243), Todd A. Noah (Reg. No. 35,626), Richard A. Nebb (Reg. No. 33,540), Geoffrey T. Staniford (Reg. No. 43,151), Paul K. Tomita (Reg. No. 43,196), Samuel S. Lee (Reg. No. 41,938), and Philip M. Shaw (Reg. No. 25,376), Four Embarcadero Center, Suite 1450, San Francisco, California 94111, (415) 705-6377, (415) 705-6383 (fax), as its attorneys with full power of substitution to prosecute this application and to transmit all business in the U.S. Patent and Trademark Office in connection therewith.

Please direct all correspondence regarding this application to the following:

Dergosits & Noah LLP  
Four Embarcadero Center, Suite 1450  
San Francisco, CA 94111

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Applicant: Gratian A. Joseph and Donald D. Chung  
Serial No.: Not Yet Assigned  
Filed: Herewith  
For: AUTOMATED INTERNATIONAL TAX PLANNING METHOD AND SYSTEM

**VERIFIED STATEMENT (DECLARATION) CLAIMING SMALL ENTITY  
STATUS (37 CFR 1.9(f) - SMALL BUSINESS CONCERN**

I hereby declare that I am

- ☐ the owner of the small business concern identified below:  
☒ an official of the small business concern empowered to act on behalf of the concern identified below:

NAME OF CONCERN GLOBAL CROSS BORDER SERVICES LIMITED

ADDRESS OF CONCERN 1150 Bayhill Drive #101, San Mateo, CA 94401

I hereby declare that the above identified small business concern qualifies as a small business concern as defined in 13 CFR 121.3-18, and reproduced in 37 CFR 1.9(d), for purposes of paying reduced fees under section 41(a) and (b) of Title 35, United States Code, in that the number of employees of the concern, including those of its affiliates, does not exceed 500 persons. For purposes of this statement, (1) the number of employees of the business concern is the average over the previous fiscal year of the concern of the persons employed on a full-time, part-time or temporary basis during each of the pay periods of the fiscal year, and (2) concerns are affiliates of each other when either, directly or indirectly, one concern controls or has the power to control the other, or a third party or parties controls or has the power to control both.

I hereby declare that rights under contract or law have been conveyed to and remain with the small business concern identified above with regard to the invention, entitled by inventors Gratian A. Joseph and Donald D. Chung described in AUTOMATED INTERNATIONAL TAX PLANNING METHOD AND SYSTEM

- ☒ the specification filed herewith  
☐ application serial no. \_\_\_\_\_, filed \_\_\_\_\_  
☐ patent no. \_\_\_\_\_, issued \_\_\_\_\_

If the rights held by the above identified small business concern are not exclusive, each individual, concern or organization having rights to the invention is listed below\* and no rights to the invention are held by any person, other than the inventor, who could not qualify as a small business concern under 37 CFR 1.9(d) or by any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a nonprofit organization under 37 CFR 1.9(e).

\*NOTE: Separate verified statements are required from each named person, concern or organization having rights to the invention averring to their status as small entities. (37 CFR 1.27).

NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_

☐ Individual ☐ Small Business Concern ☐ Nonprofit Organization

NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_

☐ Individual ☐ Small Business Concern ☐ Nonprofit Organization

I acknowledge the duty to file, in this application, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time or paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (37 CFR 1.28(b))

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like to made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.

NAME OF PERSON SIGNING  
TITLE OF PERSON SIGNING  
ADDRESS OF PERSON SIGNING

Donald Chung  
CEO  
GLOBAL CROSS BORDER SERVICES LIMITED  
1150 Bayhill Drive #101, San Bruno, CA 94066

Date: 3/16/04

SIGNATURE 